



BALTIMORE COUNTY  
OFFICE OF CENTRAL SERVICES  
Records Management Division

SCHEDULE NO.

C-710

PAGE NO.

1 of 16

**RECORDS RETENTION AND DISPOSAL SCHEDULE**

FINANCE

REVENUE

AGENCY

DIVISION

ITEM NO.	DESCRIPTION	RETENTION
	This Schedule Replaces Schedules #C-562, C-562A, C-562-B, C-562-C, C-562-D, C-562-E, C-562-F, C-562-G, C-562-H, C-562-I, C-562-J, C-562-K, C-562-L, C-562-M, C-562-N, C-562-O, C-562-P, C-562-Q, C-562-R, C-562-S, C-562-T, C-562-U, C-562-V, C-562-W, C-562-X, C-562-Y, C-562-Z, C-562-AA, C-562-AB, C-562-AC, C-562-AD, C-562-AE, C-562-AF, C-562-AG, C-562-AH, C-562-AI, C-562-AJ, C-562-AK, C-562-AL, C-562-AM, C-562-AN, C-562-AO, C-562-AP, C-562-AQ, C-562-AR, C-562-AS, C-562-AT, C-562-AU, C-562-AV, C-562-AW, C-562-AX, C-562-AY, C-562-AZ, C-562-BA, C-562-BB, C-562-BC, C-562-BD, C-562-BE, C-562-BF, C-562-BG, C-562-BH, C-562-BI, C-562-BJ, C-562-BK, C-562-BL, C-562-BM, C-562-BN, C-562-BO, C-562-BP, C-562-BQ, C-562-BR, C-562-BS, C-562-BT, C-562-BU, C-562-BV, C-562-BW, C-562-BX, C-562-BY, C-562-BZ, C-562-CA, C-562-CB, C-562-CC, C-562-CD, C-562-CE, C-562-CF, C-562-CG, C-562-CH, C-562-CI, C-562-CJ, C-562-CK, C-562-CL, C-562-CM, C-562-CN, C-562-CO, C-562-CP, C-562-CQ, C-562-CR, C-562-CS, C-562-CT, C-562-CU, C-562-CV, C-562-CW, C-562-CX, C-562-CY, C-562-CZ, C-562-DA, C-562-DB, C-562-DC, C-562-DD, C-562-DE, C-562-DF, C-562-DG, C-562-DH, C-562-DI, C-562-DJ, C-562-DK, C-562-DM, C-562-DN, C-562-DO, C-562-DP, C-562-DQ, C-562-DR, C-562-DS, C-562-DT, C-562-DU, C-562-DV, C-562-DW, C-562-DX, C-562-DY, C-562-DZ, C-562-EA, C-562-EB, C-562-EC, C-562-ED, C-562-EE, C-562-EF, C-562-EG, C-562-EH, C-562-EI, C-562-EJ, C-562-EK, C-562-EL, C-562-EM, C-562-EN, C-562-EO, C-562-EP, C-562-EQ, C-562-ER, C-562-ES, C-562-ET, C-562-EU, C-562-EV, C-562-EW, C-562-EX, C-562-EY, C-562-EZ, C-562-FA, C-562-FB, C-562-FC, C-562-FD, C-562-FE, C-562-FG, C-562-FH, C-562-FI, C-562-FJ, C-562-FK, C-562-FL, C-562-FM, C-562-FN, C-562-FO, C-562-FP, C-562-FQ, C-562-FR, C-562-FS, C-562-FT, C-562-FU, C-562-FV, C-562-FW, C-562-FX, C-562-FY, C-562-FZ, C-562-GA, C-562-GB, C-562-GC, C-562-GD, C-562-GE, C-562-GF, C-562-GG, C-562-GH, C-562-GI, C-562-GJ, C-562-GK, C-562-GL, C-562-GM, C-562-GN, C-562-GO, C-562-GP, C-562-GQ, C-562-GR, 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1.	<b>GENERAL CORRESPONDENCE</b> Subject arrangement of original incoming letters, copies of outgoing letters, memoranda, studies, reports, directives, policies and other materials related to the administration of the agency.	Screen annually and destroy that material no longer needed for current business.  Directives, policies and other material related to the planning and policy that illustrate the development of the agency, retain permanently for eventual transfer to the Archives.
2.	<b>UNOFFICIAL PERSONNEL FILES</b> Files contain information on current employees. Files may contain but are not limited to copies of applications, annual reviews, reprimands and disciplinary actions, awards, doctor slips, accident reports, resumes, etc.	Screen annually and destroy that material no longer needed for current reference. Retain remaining items for two (2) years after termination, then destroy.
3.	<b>LEAVE AND TIME SHEETS</b> This file contains office copies of employees annual leave and daily time recordings.	Retain for one (1) year, then destroy.

SCHEDULE APPROVED BY  
RECORDS MANAGEMENT OFFICER

3-30-93

DATE

*Serald A. Turek*  
SIGNATURE

SCHEDULE APPROVED BY  
COUNTY ADMINISTRATIVE OFFICER

3/26/93

DATE

*James W. Eick*  
SIGNATURE

SCHEDULE APPROVED BY  
AGENCY, OR DIVISION REPRESENTATIVE

3/19/93

DATE

*John McDonough*  
SIGNATURE

SCHEDULE APPROVED BY  
STATE ARCHIVIST

JUL 10 1995

DATE

*Edward C. Papenfuss*  
SIGNATURE

SIGNATURE



RECORDS RETENTION AND DISPOSAL SCHEDULE  
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ITEM NO.	DESCRIPTION	RETENTION
4.	<u>BUDGET RECORDS</u>	
	Annual Budget Submissions Monthly Budget printouts Work papers	Retain annual submissions for five (5) years, then destroy. Retain all other papers for two (2) years, then destroy.
5.	<u>GENERAL ACCOUNTING RECORDS (OFFICE)</u>	
	Files contain office copies of: Goods Received Memoranda, billing invoices, expense/travel reports, requisitions, petty cash vouchers, mileage reports, direct payment forms, paid bills, ticket books, purchase orders, deposit slips, receipt books, etc.	Retain for three (3) years, then destroy.
6.	<u>SPECIAL ACCOUNTING RECORDS</u>	
	Audit Reports (Internal or external, financial or program).	Retain one (1) copy permanently for eventual transfer to the State Archives.
7.	<u>FIXED ASSETS FILE</u>	
	Fixed asset printouts (including vehicles) IRA forms (office copy) Lost/stolen forms (office copy) Surplus forms (office copy) Transfer forms (office copy)	Retain fixed asset Printout for one (1) year, then destroy. Retain all other completed forms for three (3) years, then destroy.
8.	<u>PUBLICATION HISTORY FILE</u>	
	This file contains one (1) copy of each publication produced by the agency.	Retain permanently for eventual transfer to the State Archives.
9.	<u>REAL PROPERTY TAX ROLLS</u>	
	These files consist of Pressboard bound volumes and lists taxes to be collected each year. Within the volumes are lists of property owners in approximate alphabetical sequence by district and account number. The tax rolls show the same information as the tax bill and the collectors stub. The tax rolls are the official document for tax billing.	Retain rolls in office until the tax bill is paid, then send to the Record Center. Retain paid account volumes in Record Center for Twenty Five (25) years, after the end of the fiscal year in which the last bill in volume was paid, then destroy.



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ITEM NO.	DESCRIPTION	RETENTION
10.	<p><b><u>CORPORATION AND PERSONAL PROPERTY TAX ROLLS</u></b> The files consist of pressboard bound volumes and list taxes to be collected each year. Within the volumes are lists of corporations and persons in approximate alphabetic sequence by district and account number. The tax rolls show the same information as the tax bill and the collectors stub. The tax rolls are the official document for tax billing.</p>	<p>Retain rolls in office until the tax bills are paid, then send to Records Center. Retain paid account volumes in Records Center for twenty-five (25) years after the end of the fiscal year in which the last bill in volume was paid, then destroy.</p>
11.	<p><b><u>PAID TAX BILLS</u></b> This is a file tabulating machine paper forms, which is a copy of the tax bill, tax roll, and is a cash record of taxes paid. The forms contains information required by the County Code. When the tax is paid, the cashier's validation appears on this copy and the taxpayer's receipt; the tax rolls are posted from these validated stubs.</p>	<p>Retain real property paid bills for three (3) years after the fiscal year in which the tax was collected or until all audit requirements have been fulfilled, then destroy.</p> <p>Retain corporation and personal property paid bills for five (5) years after the fiscal year in which the tax was collected or until all audit requirements have been fulfilled, then destroy.</p>
12.	<p><b><u>TAX SALE FOLDERS</u></b> A legal size file folder is maintained for each property sold for taxes. Each folder contains, depending upon the stage and outcome of the sale proceedings: a copy of the final tax bill and legal notice, a certification from the levy deputy; a copy of the advertisement for public auction; a redemption certificate; a court order of foreclosure; a copy of the letter of transmittal forwarding either redemption money to the buyer or the balance of the foreclosure money to the owner or other correspondence and related documents</p>	<p>Retain sale folders (redeemed property) for five (5) years after redemption or until all audit requirements have been fulfilled, then destroy. Retain sale folders (non-foreclosures) for five (5) years after expiration of the requirements have been fulfilled, then</p>



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ITEM NO.	DESCRIPTION	RETENTION
	Folders of all property sold are retained and filed together.	destroy.  Retain sale folders (deeded properties) permanently.  Retain all tax sale folders prior to 1944 permanently.
13.	<b><u>ASSESSMENT CHANGES NOTICE</u></b> The original of the notice is sent from the Appeal Tax Court of Assessments Office which directs the Collector's office to increase or decrease an assessment for the current or prior years. This is the official authorization to make retroactive corrections on the tax rolls.	Retain for five (5) years after the change is made or until all audit requirements have been fulfilled, then destroy.
14.	<b><u>TAX INSTALLMENT ACCOUNTS</u></b> The County permits the installment payment of taxes in advance of the tax due date. A card and duplicate are made for each installment account; the original is the Collector's ledger card; the copy is the taxpayer receipt. When the account is paid, the two copies are stapled together with the notice of payment. The cards are itemized accounts payable which support the totals reported on financial statements and carried in control ledgers.	Retain for three (3) years after the end of the fiscal year in which the tax was paid or until all audit requirements have been fulfilled, then destroy.
15.	<b><u>STATE REPORT OF COLLECTIONS/TAXES RECEIVABLE REPORT</u></b> This is a file of duplicate copies of State Form GAO-23, the original of which is submitted monthly to the Comptroller of the Treasury. The report details collections of State Taxes transmitted and details taxes receivable. A copy of the State warrant is returned to the County as acknowledgement of the transmittal. The Taxes Receivable Report is a monthly report which summarizes collections and receivables; it is prepared in pencil, and a copy is forwarded to the Office of Finance. Both groups are fastened by years. The file also contains work papers.	Retain for five (5) years after the end of the fiscal year it represents, or until all audit requirements have been fulfilled, then destroy.



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ITEM NO.	DESCRIPTION	RETENTION
16.	<p><u>PERSONAL PROPERTY - DAILY RUNS</u> These are daily computer runs for personal property taxes which reflect activity of cash payments and file maintenance.</p>	Retain for three (3) years or until all audit requirements have been fulfilled, then destroy.
17.	<p><u>CASHIER'S VALIDATING TAPES</u> The cashier's validating tapes are continuous rolls from the Cashier's validating machines which are used to balance daily collections with the posting to tax rolls and other receivable accounts. The tapes are also used to itemize all posting for the day. The posting is made from the source documents.</p>	Retain for three (3) years or until all audit requirements have been fulfilled, then destroy.
18.	<p><u>LIEN CERTIFICATE APPLICATIONS/LIEN CERTIFICATE</u> The application is the original of three copies prepared by the applicant; the application is validated at the time the fee is paid. One copy is returned to the applicant, the original is used by the lien certifier, and a copy is kept for reconciling the fees collected and reference for correct information supplied by the applicant. An original and one copy of the Lien Certificate is prepared. The original is issued to the applicant and the copy is filed with the original application.</p>	Retain for three (3) years after issuance of Certificate or until all audit requirements have been fulfilled, then destroy.
19.	<p><u>MOTOR VEHICLE REGISTRATION PRINT-OUTS</u> These records are used to determine County's portion of highway user Revenue.</p>	Retain for two (2) years, then destroy.
20.	<p><u>SPECIAL TAXES--FORMS, REPORTS AND CORRESPONDENCE</u> The County imposes and collects a number of special taxes, in the process of which a small accumulation of forms, reports and correspondence are filed.</p> <p><u>TOBACCO PRODUCTS TAX:</u> forms signed by licensed dealers for the purchase of stamps; forms are receipted by the cashier.</p> <p><u>AUTO TRAILER CAMP TAX:</u> forms completed by camp owner listing the</p>	Retain for three years, or until all audit requirements have been fulfilled, then destroy.



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21.	<p>number of occupied spaces each month; filed quarterly and receipted by Cashier; Inspection Reports, cards showing monthly inspections and verification of occupied spaces.</p> <p><u>GAS AND ELECTRIC TAX; TELEPHONE TAX:</u> Collected from utilities, one form monthly.</p> <p><u>REFUNDS, MONTHLY SUMMARIES, MONTHLY REPORTS, MINOR CORRESPONDENCE:</u></p> <p><u>TRANSFER TAX FORMS AND CORRESPONDENCE</u> The forms are the Cashier's Copy of a serially numbered form used to collect the title transfer tax on all transfers of real property. The form cites the tax ordinance and shows the name of the person from whom the property was transferred, the deed date, description of property, its value, the district and account number, and the total tax due. The Cashier validates both copies when the tax is paid; the taxpayer gets the original and the copy is filed by the Cashier. The Cashier's validation appears on the deed before it is recorded. The correspondence is kept in file folders, and consists of notices, transmittals, explanations, etc. few of which have continuing value.</p>	<p>Retain for three (3) years after the end of the fiscal year in which the tax was collected and until all audit requirements have been fulfilled then destroy.</p>
22.	<p><u>CASH SLIP RECEIPTS FOR PERMITS-CASHIER'S COPY (MISCELLANEOUS, METRO, BUILDING, SATELLITES AND ANIMAL LICENSES); ANIMAL CONTROL TAPES</u> These are serially numbered forms made out by the Department of Permits and Licenses when issuing any of the permits listed on the form. The cash slip is receipted by the Cashier upon payment of the permit fee; the original receipt is given to the permittee, and a copy is forwarded to the Department of Permits and Licenses.</p> <p>The Cashier's copy is used to reconcile the total amount collected for permit and license fees daily and to distribute the collection to the proper revenue accounts.</p>	<p>Retain for three (3) years, or until all audit requirements have been fulfilled, then destroy.</p>



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ITEM NO.	DESCRIPTION	RETENTION
	<p>Animal Control Tapes - Adding machine tapes of monies deposited in the bank by Animal Control. These amounts are broken down by revenue account number and posted to the appropriate revenue account in the microcomputer.</p>	
23.	<p><u>DEPOSIT SLIPS - BANK CLERK'S DEPOSIT SLIPS, OUTLYING AREAS DEPOSIT SLIPS, CASHIER'S DEPOSIT SLIPS</u> These deposit slips are a record of the deposits made by the County to designated banks. We also receive a validated copy of the deposit slip from the bank which we attach to our copy so we can tell if the County received the correct amount credited to our account. These bank records are used by the County Auditors and outside auditor's to reconcile our accounts.</p>	<p>Retain for five (5) years or until all audit requirements have been fulfilled, then destroy.</p>
24.	<p><u>PAVING CHARGE AUTHORIZATIONS AND RELATED RECORDS</u> These files which authorize the collection of curb, gutter, sidewalk, paving, and sewer connection charges; some record payments, correction, etc. Some of these records are inter- and intra-departmental notices to post the charges to tax bills, transfer charges, and correct errors. All relate only to those charges which are payable over a period of 5 years.</p>	<p>Retain for three (3) years after charges are paid or until all audit requirements have been fulfilled, then destroy.</p>
25.	<p><u>REAL PROPERTY TRANSFER--CONSIDERATION AFFIDAVIT</u> An affidavit must accompany each deed that is presented to the Transfer Tax desk. This is a record of the grantor, grantee, property account number, consideration on which the tax is computed or why it should be exempt, and the signature of the person presenting the deed.</p>	<p>Retain for five (5) years after end of fiscal year in which the tax was collected, then destroy.</p>
26.	<p><u>CENTRAL BILLING INVOICES--ACCOUNT RECEIVABLE</u> All amounts due the County are billed through Central Billing on invoice forms which show the County agency for which the</p>	<p>Retain for five (5) years after the end of the fiscal year</p>



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

PAGE NO.  
8 of 16

ITEM NO.	DESCRIPTION	RETENTION
27.	<p>bill is rendered, the revenue account to be collected, the total amount due, and a statement of what the bill is for. This is the official record file of bills rendered and payments received by the County.</p> <p><b>GENERAL FILES</b> Subject arrangement of original incoming letters, copies of outgoing letters, memoranda, various reports, published and reproduced materials, certified mail and postage due reports, policies, directives and other miscellaneous papers relating to the administration of Revenue Division.</p>	<p>in which the invoice was paid, or until all audit requirements have been fulfilled, then destroy.</p> <p>Screen annually. Destroy that material no longer needed for current business.</p> <p>Directives and any other material relating to planning and policy that illustrate the development of the Revenue Division retain permanently for eventual transfer to archives.</p>
28.	<p><b>BANK CLERK TAPES--MONTHLY REPORTS</b> The Bank Clerk tapes are validation tapes and numbered tickets received from the banks daily for processing bills. Banks with validating machines submit the tapes from the machine daily along with a deposit slip or check, collector's copy or the tax bill and an adding machine tape. Numbered tickets are used in lieu of validation tapes.</p> <p>Adding Machine tapes are run on deposit slips, checks, ledger sheet entries and bills by banks and logs. These tapes combine to form daily tapes.</p>	<p>Retain for three (3) years, then destroy.</p>
29.	<p><b>CASH CONTROL LOG</b> Description: This is a manual log maintained by the Cash Control Clerk. It represents by type the daily, weekly and month end totals. This log contains a record of cash payments for Real Property, Personal and Corporations, providing dollar amounts and bill count.</p>	<p>Retain for five (5) years after the end of the fiscal year for which the levy was made, then destroy.</p>



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.

C-710

PAGE NO.

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ITEM NO.	DESCRIPTION	RETENTION
30.	<p><u>REFUND WORKSHEETS--CYCLE, COUNTER AND PTABB</u> The worksheets are a result of cash payments or file maintenance on tax accounts. After processing the checks are issued. Any back-up information i.e. payment posted to incorrect account, etc. is attached to the work sheet.</p>	<p>Retain these records for three (3) years after the end of the fiscal year for which the levy was made, then destroy.</p>
31.	<p><u>CASH ADJUSTMENT LOG AND BACK-UP</u> This log contains all inter-account transfers of payments originally posted to wrong accounts, payment of bills through journal entries and re-analysis of payment dispositions to General Ledger accounts and funds.</p>	<p>Retain for five (5) years after the end of the fiscal year for which the levy was made, then destroy.</p>
32.	<p><u>CYCLE AND COUNTER CHECK REGISTERS</u> This is a listing of checks issued. Consists of date, to whom the check was issued, and amount of check.</p>	<p>Retain for five (5) years after the end of the fiscal year for which the levy was made, then destroy.</p>
33.	<p><u>FILE MAINTENANCE CONTROL LOG</u> This is a manual control log which is balanced daily to the File Maintenance update and the tax roll control file.</p>	<p>Retain for five (5) years after the end of the fiscal year for which the levy was made, then destroy.</p>
34.	<p><u>CONSTRUCTION LOAN TRANSACTION JOURNAL, END OF MONTH STATUS, END OF YEAR STATUS &amp; BILLING JOURNAL</u> These records pertain to the long term Utility and Paving charges.</p>	<p>Retain end of year status for three (3) years after the close of the fiscal year, then destroy.</p>
35.	<p><u>FILE COPIES OF CYCLE REFUND CHECKS</u> This is a copy of the original check mailed to the taxpayer for all cycle refunds due to over-payments on Real Property taxes. The original cashed checks are sent to the Auditor's Office, then maintained by the Finance/Payroll division.</p>	<p>Retain for three (3) years, then destroy.</p>
36.	<p><u>RETURNED CHECKS</u> This file consists of various items pertaining to returned checks. Returned checks are payments made by taxpayers, that were uncollected due to Non Sufficient Funds, No Funds, etc. This file contains letters mailed to the taxpayers, bank</p>	<p>Retain for three (3) years, then destroy.</p>



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.

C-710

PAGE NO.

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ITEM NO.	DESCRIPTION	RETENTION
37.	<p>charge slips, Journal Entries to reopen accounts due to returned checks, file copies of paid returned check fines, ledgers on returned checks, and uncollected returned checks.</p> <p><u>FILE COPIES OF DIRECT PAYMENT REQUESTS FOR CORPORATION, PERSONAL PROPERTY, &amp; REAL PROPERTY TAXES &amp; BANK REIMBURSEMENTS FOR TAX BILL COLLECTIONS</u></p> <p>These are green file copies of Direct Payment Requests for overpaid and/or refunds on Corporation Taxes, Personal Property Taxes, Real Property Taxes, and bank reimbursements for tax bill collections. The file contains the name of the payee, address, amount, check number and reason for refund or payment. Any letters and/or back-up papers will be attached to the file copy. This file also contains signed agreements from the banks for payments due to tax bill collections. The original Direct Payment requests are maintained by the Office of Finance, General Accounting. The original cashed checks are sent to the Auditor's Office, then are maintained by the Finance/Payroll division.</p>	Retain for three (3) years, then destroy.
38.	<p><u>FILE COPIES OF DIRECT PAYMENT REQUESTS FOR CASHIER'S REFUNDS, MTA PASSES &amp; PETTY CASH REIMBURSEMENTS</u></p> <p>These are green file copies of Direct Payment Requests for overpayment on various account receivables processed through the Cashier's Office (County policy does not allow any cash refund on any check), reimbursements to the Mass Transit Administration for passes sold by the County &amp; reimbursements to the Central Petty Cash Account. The file contains the name of the payee, address, amount, check number and reason for refund or overpayment of reimbursement. The original Direct Payment Requests are maintained by the Office of Finance, General Accounting. The original cashed checks are sent to the Auditors office, then maintained by Finance - Payroll Division.</p>	Retain for three (3) years, then destroy.



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

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ITEM NO.	DESCRIPTION	RETENTION
39.	<p><u>DAILY CASH RECEIPT ACTIVITY</u> This is a report given to the Cashier's Office on a daily basis of work which was posted to the LGFS system (microcomputer).</p>	Retain for five (5) years after the end of the fiscal year in which report was made, then destroy.
40.	<p><u>CASHIER'S REFUND TAPES; TAX INSTALLMENT TAPES; TAX INSTALLMENT CLOSEOUT SHEETS; CHARITABLE CONTRIBUTIONS; CASHIER'S OVER AND SHORT SLIPS; REDEPOSIT RETURN CHECK SLIPS</u> <u>Cashier's Refund Tapes</u> - Adding machine tapes run each day to total daily amounts of refunds to be processed from the cashier's work. <u>Tax Installment Tapes</u> - Adding machine tapes of the total amount deposited in the bank for the tax installment account for each day. <u>Tax Installment Closeout Sheets</u> - Consecutively numbered sheets which indicate the installment account number, type of tax, year, tax account number, and the amount of each installment account which has been paid in full. <u>Charitable Contributions</u> - A form which indicates the total dollar amount and the number of items received by the Cashier's in reference to the United Way Campaign. <u>Cashier's Over and Short Slips</u> - A form which indicates the amount of money a cashier is over or short in his/her cash drawer. This form is used to deposit the excess amount in the bank or if short to bring their drawer up to its required amount. <u>Redeposit Return Check Slips</u> - A form filled out in order to redeposit a customers check in the bank after the check was returned to us for nonpayment. The form lists the persons name on the check, the check amount and the reason the check was originally given to us.</p>	Retain for three (3) years, then destroy.



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

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ITEM NO.	DESCRIPTION	RETENTION
41.	<p><u>CASHIER'S DAILY CASH SHEETS</u> At the end of each day the cashiers prove out and check the total of their source documents against the validating machine tapes and total the sheet in order to come up with a total amount they should have for their deposit.</p>	Retain for three (3) years, then destroy.
42.	<p><u>MISCELLANEOUS CASH RECEIPTS</u> These are serially numbered forms, made out by various County departments when receiving money for a variety of services performed by the County. The miscellaneous cash receipt slips are presented to the Cashier and receipted by the Cashier upon payment by the customer. The original copy is kept by the Cashier while the yellow and pink copies are given to the customer who takes both copies back to the various departments. One copy is kept by the County department and the customer keeps one copy as a receipt. The Cashier's copy is used to reconcile the total amount collected for the various services and to distribute the collection to the proper revenue accounts.</p>	Retain for (3) years, then destroy.
43.	<p><u>CASHIER'S PROOF TAPES</u> Each cashier totals up each category of source documents and the amount of their deposit for each bank. These adding machine tapes are stapled together and used as back-up information for those source documents which are distributed to other areas.</p>	Retain for three (3) years, then destroy.
44.	<p><u>MOTEL AND HOTEL TAX INVOICES AND RELATED RECORDS</u> These are individual motel tax invoices for each month of the fiscal year and cards for recording payments.</p>	Retain for three (3) years, or until all audit requirements have been fulfilled, then destroy.
45.	<p><u>LANDFILLS (TEXAS-HERNWOOD-RELIABLE)</u> These are landfill tickets, tapes and work orders after work has been completed, balanced out and billed to the individual cash and charge customers.</p>	Retain for three (3) years, or until all audit requirements have been fulfilled, then destroy.



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

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ITEM NO.	DESCRIPTION	RETENTION
46.	<u>TRIAL BALANCE - REAL, PERSONAL PROPERTY AND CORPORATION</u> Beginning with fiscal year 1972, trial balance report is printed on 15 X 11 IBM paper and placed in a hard-back binder. There are approximately four/five binders per year.	Retain for three (3) years, or until all audit requirements have been fulfilled, then destroy.
47.	<u>PARKING VIOLATION - ORIGINAL NOTICE</u> File contains original notice, showing violation type, date, tag number, location and officer signature.	Retain for three (3) years, then destroy.
48.	<u>PARKING VIOLATION - PAYMENT NOTICES</u> File contains payment notice, showing violation type, date, tag number, location, officer signature, and validation of payment amount.	Retain for three (3) years, then destroy.
49.	<u>PARKING VIOLATIONS: VOIDED CITATIONS</u> Includes a copy of violation, authorized void request statement from either Police Dept., Traffic Engineering Dept. or Revenue Authority, together with a void recommendation letter initiated by the Revenue Division and approved by the Director of Finance.	Retain for three (3) years, then destroy.
50.	<u>PARKING VIOLATION CONTROL - COURT DISPOSITIONS</u> Court copy of violation notice used for disposition of trial. Contains date of trial and signature of presiding judge.	Retain for three (3) years, then destroy.
51.	<u>PARKING VIOLATIONS - ACTIVITY UPDATES AND EOM REPORTS</u> These files include listings of daily activity (notice and payments), monthly A/R listings and balances, and totals of collections and notices by type.	Retain for three (3) years, then destroy.
52.	<u>CASH JOURNAL - REAL PROPERTY TAXES</u> Accumulative record of cash receipts by property tax account number for each cycle closed per month. Journal consists of one (1) to two (2) books per month and are in unit number sequence.	Retain for five (5) years after the end of the fiscal year in which the tax levy was collected, then destroy.



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

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ITEM NO.	DESCRIPTION	RETENTION
53.	<p><u>MASS PAYMENT TAX BILLS - REAL PROPERTY TAXES</u> Record of paid real property taxes billed and paid by financial institutions. Consists of one (1) to two (2) books per fiscal tax year.</p>	<p>Retain for five (5) years after the end of the fiscal year in which the levy was collected, then destroy.</p>
54.	<p><u>CLOSING ACCOUNTS RECEIVABLE LEDGER - REAL PROPERTY TAXES</u> Accumulative history of all real property tax activities which transpired during the fiscal year. Records consist of approximately six (6) ledgers that are dated June 30 of each year, and are in unit number sequence. Current year is maintained by calendar quarter until year-end close.</p>	<p>Retain for five (5) years after the end of the fiscal year in which the levy was made, then destroy.</p>
55.	<p><u>ACCOUNTS RECEIVABLE DISTRIBUTION LEDGER - REAL PROPERTY TAXES</u> Record consists of the distribution of all activity which occurred during the month by cycle close date. This includes cash payments, file maintenance and cash refunds by property account number.</p>	<p>Retain for three (3) years after the end of the fiscal year in which the levy was made, then destroy.</p>
56.	<p><u>FILE MAINTENANCE JOURNAL - REAL PROPERTY TAXES</u> Monthly journal that is maintained on a daily basis and consists of all activity changes made to the original certification during the month.</p>	<p>Retain for three (3) years after the end of the fiscal year in which the work was dated, then destroy.</p>
57.	<p><u>TAX ROLL CONTROL JOURNAL - REAL PROPERTY TAX</u> Daily cumulative report consisting of all activity which has been updated in the Revenue File and the resulting new control totals. The activity includes: cash, refunds, file maintenance and cash adjustments.</p>	<p>Retain for three (3) years after the end of the fiscal year in which the work was dated, then destroy.</p>
<p><u>CENTRAL BILLING JOURNALS</u></p>		
58.	<p><u>CASH ANALYSIS REPORT</u> A cumulative record of cash receipts by fund, account number and invoice number, for the month. Report lists the invoice number, date invoice originated, date paid, and fund credited. Journal consists of one</p>	<p>Retain for five (5) years after the end of the fiscal year in which the collection was made, then destroy.</p>



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

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ITEM NO.	DESCRIPTION	RETENTION
59.	<p>(1) to two (2) books per year and is in calendar month sequence.</p> <p><b>TRANSACTION ANALYSIS REPORT</b> A cumulative record of all transactions that have been updated in the Central Billing file. Journal consists of one (1) to two (2) books per year and is in calendar month sequence.</p>	<p>Retain for five (5) years after the end of the fiscal year in which the work was dated, then destroy.</p>
60.	<p><b>DELINQUENT REPORT</b> Report listing all the delinquent invoices in the Central Billing file (excludes Health Dept. and rental invoices). Additions for the month are reflected in a separate section by invoice billing date. Journal consists of three (3) to four (4) books per year and is in calendar month sequence.</p>	<p>Retain for five (5) years after the end of the fiscal year in which the work was dated, then destroy.</p>
61.	<p><b>DELINQUENT ACTIVITY ANALYSIS</b> Report listing all the delinquent invoices in the Central Billing file (including Health Dept. and rental invoices), categorized by Department and by date originated. Journal consists of three (3) to four (4) books per year and is in calendar month sequence.</p>	<p>Retain for five (5) years after the end of the fiscal year in which the work was dated, then destroy.</p>
62.	<p><b>ACCOUNTS RECEIVABLE STATUS REPORT</b> Alphabetical listing of all the accounts and activity which occurred during the month in the Central Billing file. Journal consists of three (3) to four (4) books per year and is in calendar month sequence.</p>	<p>Retain for five (5) years after the end of the fiscal year in which the work was dated, then destroy.</p>
63.	<p><b>TAX CREDIT STATUS REPORT</b> A monthly report of the Tax Credit file, showing assessments, maximum tax liability and tax credit allowed. Shows both Homeowners Tax Credit (Circuit Breaker) and Increased Assessment Credit. Approximately three (3) books a month.</p>	<p>Retain for five (5) years from the end of the fiscal year which they represent or until all audit requirements have been fulfilled, then destroy.</p>
64.	<p><b>TAX CREDIT FM EDITS &amp; JOURNAL</b> Original Certification and File Maintenance of Homeowner Tax Credit (Circuit Breaker) and Increased Assessment Credit. Original Certification consists of six (6) books; two (2) books per month thereafter.</p>	<p>Retain for five (5) years from the end of the fiscal year which they represent or until all audit requirements have</p>



RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE NO.  
C-710

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ITEM NO.	DESCRIPTION	RETENTION
65.	<u>HOMEOWNER HOMESTEAD ORIGINAL CERTIFICATION</u> A listing of all taxpayers showing County and State Homestead credit amount or reason for no credit. Approximately four (4) books total.	been fulfilled, then destroy.  Retain for five (5) years from the end of the fiscal year which they represent or until all audit requirements have been fulfilled, then destroy.
66.	<u>TAX CREDIT EOM REPORT</u> State Liability Report, Net Change Report, State billing Report, Tax Credit roster backup.	Retain for five (5) years from the end of the fiscal year which they represent or until all audit requirements have been fulfilled, then destroy.
67.	<u>TAX CREDIT FM FORMS</u> These files contain backup for changes to the Tax Credit Master File.	Retain for five (5) years from the end of the fiscal year which they represent or until all audit requirements have been fulfilled, then destroy.

**INSTRUCTIONS** - TYPE OR PRINT A SEPARATE FORM FOR EACH NEW OR REVISED RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (GDS 550-1)

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
7278 WATERLOO ROAD  
P.O. BOX 275  
JESSUP, MARYLAND 20794

# AGENCY RECORDS INVENTORY

PAGE 1 OF 4

1. DEPARTMENT/AGENCY  
FINANCE

2. DIVISION  
REVENUE

3. UNIT

**DEFINITION-RECORD SERIES.** A GROUP OF RELATED RECORDS NORMALLY FILED AND USED AS A UNIT FOR REFERENCE AS WELL AS RETENTION AND DISPOSITION PURPOSES

4. RECORD SERIES TITLE  
Administrative and General Correspondence

5. EARLIEST YEAR/LATEST YEAR  
1987 TO Present

6. RECORD SERIES DESCRIPTION ( BRIEFLY DESCRIBE THE TYPES OF INFORMATION/DOCUMENTS/FORMS FOUND IN THE SERIES. INCLUDE THE PURPOSE OR FUNCTION OF THE SERIES )

Subject arrangement of original letters, copies of outgoing letters, memoranda, studies, reports, directives, policies and other materials related to the administration of the agency.

7. RECORD SERIES FORMAT(S)  
 LETTER SIZE  MICROFILM  
 LEGAL SIZE  COMPUTER TAPE  
 BOUND BOOK  FLOPPY DISK  
 AUDIO TAPE  VIDEO TAPE  
 OTHER(SPECIFY)

8. RECORD SERIES SEQUENCE  
 ALPHABETICAL  
 NUMERICAL  
 CHRONOLOGICAL  
 GEOGRAPHICAL  
 OTHER(SPECIFY)  
Subject

9. VOLUME  
 FILE DRAWER(S)  
 MICROFILM REEL(S)  
 COMPUTER TAPE(S)  
 OTHER(SPECIFY)  
1  
NUMBER

10. ANNUAL ACCUMULATION  
 FILE DRAWER(S)  
 MICROFILM REEL(S)  
 COMPUTER TAPE(S)  
 OTHER(SPECIFY)  
1  
NUMBER

11. FILE IS USED  
 DAILY  WEEKLY  MONTHLY

12. FILE BECOMES INACTIVE AFTER  
NUMBER  MONTH(S)  YEAR(S)

13. CURRENT LOCATION(S) (BLDG., FLOOR, ROOM)

14. IS RECORD SERIES DUPLICATED ELSEWHERE?  
(IF YES, SPECIFY AGENCY OR OFFICE)  
 YES  NO

15. ACCESS RESTRICTIONS  YES  NO  
(IF YES, CITE LAW(S) & REGULATION(S))

16. AUDIT REQUIREMENTS  
 NONE  STATE  FEDERAL  INDEPENDENT

17. IS AN INDEX SYSTEM USED? (IF YES, EXPLAIN BRIEFLY AND DESCRIBE ANY HARDWARE/SOFTWARE)  
 YES  NO

Alphabetical by subject, chronological by date received/generated

18. RECOMMENDED RETENTION  
Screen annually and destroy that material no longer needed for current business. Directives, policies and other material related to the planning and policy that illustrate the development of the agency, retain permanently for eventual transfer to the Archives.

19. NAME AND TITLE OF PREPARER  
Linda Strovel,  
Records Management Assistant

20. TELEPHONE NUMBER  
887-4050

21. DATE  
4-8-93

Instructions TYPE OR PRINT A SEPARATE FORM FOR EACH NEW OR REVISED RECORDS SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
7275 WATERLOO ROAD  
P.O. BOX 275  
JRB66UP, MARYLAND 20794

AGENCY RECORDS INVENTORY

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1. DEPARTMENT/AGENCY

Finance

2. DIVISION

Revenue

3. UNIT

DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes

4. RECORDS SERIES TITLE

Special Accounting Records

5 EARLIEST YEAR/LATEST YEAR

1993 / Present

6. RECORDS SERIES DESCRIPTION (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series)

Audit Reports (internal or external, financial or program)

7. RECORDS SERIES FORMAT(S)

LETTER SIZE  MICROFILM

LEGAL SIZE  COMPUTER TAPE

BOUND BOOK  FLOPPY DISK

AUDIO TAPE  VIDEO TAPE

OTHER (SPECIFY)

8. RECORDS SERIES SEQUENCE

ALPHABETICAL

NUMERICAL

CHRONOLOGICAL

GEOGRAPHICAL

OTHER (SPECIFY)

9. VOLUME

FILE DRAWER(S)

MICROFILM REEL(S)

COMPUTER TAPE(S)

OTHER (SPECIFY)

1  
NUMBER

10. VOLUME

FILE DRAWER(S)

MICROFILM REEL (S)

COMPUTER TAPE(S)

OTHER (SPECIFY)

1  
NUMBER

11. FILE IS USED

DAILY

WEEKLY

MONTHLY

12. FILE BECOMES INACTIVE AFTER

MONTH(S)

YEAR(S)

1  
NUMBER

13. CURRENT LOCATION(S) (BLDG., FLOOR, ROOM)

14. IS RECORDS SERIES DUPLICATED ELSEWHERE?

YES  NO (If Yes, Specify Agency or Office)

15. ACCESS RESTRICTIONS  YES  NO

(If yes, cite law(s) & regulation(s))

16. AUDIT REQUIREMENTS

NONE

STATE

FEDERAL

INDEPENDENT

17. IS AN INDEX SYSTEM USED? (If yes, explain briefly and describe any hardware/software)

YES

NO

18. RECOMMENDED RETENTION

Retain one (1) copy permanently for eventual transfer to the Archives.

19. NAME AND TITLE OF PREPARER

Linda Strovel,  
Records Management Assistant

20. TELEPHONE NUMBER

887-4050

21. DATE

4-8-93

INSTRUCTIONS TYPE OR PRINT A SEPARATE FORM FOR EACH NEW OR REVISED RECORDS SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
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AGENCY RECORDS INVENTORY

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1. DEPARTMENT/AGENCY  
Finance

2. DIVISION  
Revenue

3. UNIT

DEFINITION - RECORD SERIES A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes

4. RECORDS SERIES TITLE  
PUBLICATIONS HISTORY FILES

5 EARLIEST YEAR/LATEST YEAR  
1987 Present

6. RECORDS SERIES DESCRIPTION (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series)

This file contains (1) one copy of each publication produced by the agency.

7. RECORDS SERIES FORMAT(S)  
 LETTER SIZE  MICROFILM  
 LEGAL SIZE  COMPUTER TAPE  
 BOUND BOOK  FLOPPY DISK  
 AUDIO TAPE  VIDEO TAPE  
 OTHER (SPECIFY)

8. RECORDS SERIES SEQUENCE  
 ALPHABETICAL  
 NUMERICAL  
 CHRONOLOGICAL  
 GEOGRAPHICAL  
 OTHER (SPECIFY)

9. VOLUME  
 FILE DRAWER(S)  
 MICROFILM REEL(S)  
 COMPUTER TAPE(S)  
 OTHER (SPECIFY)  
1  
NUMBER

10. VOLUME  
 FILE DRAWER(S)  
 MICROFILM REEL(S)  
 COMPUTER TAPE(S)  
 OTHER (SPECIFY)  
1  
NUMBER

11. FILE IS USED  
 DAILY  WEEKLY  MONTHLY

12. FILE BECOMES INACTIVE AFTER  
 MONTH(S)  YEAR(S)  
          
NUMBER

13. CURRENT LOCATION(S) (BLDG., FLOOR, ROOM)

14. IS RECORDS SERIES DUPLICATED ELSEWHERE?  
 YES  NO (If Yes, Specify Agency or Office)

15. ACCESS RESTRICTIONS  YES  NO  
(If yes, cite law(s) & regulation(s))

16. AUDIT REQUIREMENTS  
 NONE  STATE  FEDERAL  INDEPENDENT

17. IS AN INDEX SYSTEM USED? (If yes, explain briefly and describe any hardware/software)  
 YES  NO

18. RECOMMENDED RETENTION  
Retain permanently for eventual transfer to the Archives.

9. NAME AND TITLE OF PREPARER  
Linda Strovel,  
Records Management Assistant

20. TELEPHONE NUMBER  
887-4050

21. DATE  
4-8-93

INSTRUCTIONS TYPE OR PRINT A SEPARATE FORM FOR EACH NEW OR REVISED RECORDS SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
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AGENCY RECORDS INVENTORY

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1. DEPARTMENT/AGENCY

Finance

2. DIVISION

Revenue

3. UNIT

DEFINITION - RECORD SERIES A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes

4. RECORDS SERIES TITLE

Tax Sale Folders

5 EARLIEST YEAR/LATEST YEAR

1900<sup>5</sup> / 1993

6. RECORDS SERIES DESCRIPTION (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series)

Legal size folders for each property sold for taxes. Each contains a copy of the advertisement for public auction; a redemption certificate; a court order of foreclosure; a copy of the letter of transmittal forwarding either redemption money to the buyer or the balance of the foreclosure money to the owner or any other relevant correspondence or related documents related to the sale or redemption.

7. RECORDS SERIES FORMAT(S)

LETTER SIZE  MICROFILM

LEGAL SIZE  COMPUTER TAPE

BOUND BOOK  FLOPPY DISK

AUDIO TAPE  VIDEO TAPE

OTHER (SPECIFY)

8. RECORDS SERIES SEQUENCE

ALPHABETICAL

NUMERICAL

CHRONOLOGICAL

GEOGRAPHICAL

OTHER (SPECIFY)

9. VOLUME

FILE DRAWER(S)

MICROFILM REEL(S)

COMPUTER TAPE(S)

NUMBER  OTHER (SPECIFY)

10. VOLUME

FILE DRAWER(S)

MICROFILM REEL(S)

COMPUTER TAPE(S)

NUMBER  OTHER (SPECIFY)

11. FILE IS USED

DAILY

WEEKLY

MONTHLY

12. FILE BECOMES INACTIVE AFTER

1  
NUMBER

MONTH(S)

YEAR(S)

13. CURRENT LOCATION(S) (BLDG., FLOOR, ROOM)

14. IS RECORDS SERIES DUPLICATED ELSEWHERE?

YES  NO (If Yes, Specify Agency or Office)

15. ACCESS RESTRICTIONS  YES  NO  
(If yes, cite law(s) & regulation(s))

16. AUDIT REQUIREMENTS

NONE  STATE  FEDERAL  INDEPENDENT

17. IS AN INDEX SYSTEM USED? (If yes, explain briefly and describe any hardware/software)

YES  NO

*Date + Property number.*

18. RECOMMENDED RETENTION Retain sale folders (redeemed property) for five (5) years after redemption or until all audit requirements have been fulfilled, then destroy. Retain sale folders (non-foreclosures) for five (5) years after expiration of the requirements have been fulfilled, then destroy.

9. NAME AND TITLE OF PREPARER

Linda Strovel,

Records Management Assistant

20. TELEPHONE NUMBER

887-4050

21. DATE

4-8-93